

HOUSE BILL 1502

By Gravitt

AN ACT to amend Tennessee Code Annotated, Title 67,  
Chapter 5, relative to filing requirements with the  
state board of equalization.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-5-212(b)(1), is amended by  
deleting the subdivision in its entirety and substituting instead the following:

(b)

(1) Any owner of real or personal property claiming exemption under this section or § 67-5-207, § 67-5-213, § 67-5-219, or as otherwise required by law, shall file an application for the exemption with the state board of equalization on a form prescribed by the board and supply such further information as the board may require to determine whether the property qualifies for exemption. No property that is subject to these application requirements shall be exempted from property taxes unless the application has been approved in writing by the board. An application shall be deemed filed on the date it is received by the board or, if mailed, on the postmark date. The applicant shall provide a copy of the application with any supporting materials to the assessor of property of the county in which the property is located. An application for exemption pursuant to this section or any other section referring to these procedures shall be treated as an appeal for purposes of § 67-5-1512.

SECTION 2. Tennessee Code Annotated, Section 67-5-1413, is amended by deleting the section in its entirety.

SECTION 3. This act shall take effect upon becoming a law, the public welfare requiring it.